

Adopted	Rejected
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COMMITTEE REPORT

YES:	28
NO:	0

MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred House Bill 1754, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1 Page 1, line 11 delete "A regularly conducted trade or business does
- 2 not include a" and insert "**For purposes of subsection (b), a person is**
- 3 **not regularly engaged in a trade or business when the person:**
- 4 **(1) infrequently engages in hobby or leisure activities;**
- 5 **(2) makes sales of tangible personal property in the course of**
- 6 **engaging in hobby or leisure activities;**
- 7 **(3) is not acting as a consignee; and**
- 8 **(4) receives a total of not more than one thousand two**
- 9 **hundred dollars (\$1,200) of gross retail income in a year from**

1 **all of the person's hobby or leisure activities, including**
2 **consignment sales.".**

3 Page 1, delete lines 12 through 15.
 (Reference is to HB 1754 as introduced.)

and when so amended that said bill do pass.

Representative Crawford